

OFFICIAL JOURNAL
OF THE
HOUSE OF
REPRESENTATIVES
OF THE
STATE OF LOUISIANA

TENTH DAY'S PROCEEDINGS

**Thirty-ninth Extraordinary Session of the Legislature
Under the Adoption of the
Constitution of 1974**

House of Representatives
State Capitol
Baton Rouge, Louisiana

Thursday, February 25, 2016

The House of Representatives was called to order at 11:26 A.M., by the Honorable Taylor Barras, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

The roll being called, the following members answered to their names:

PRESENT

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Franklin | Lopinto |
| Abraham | Gaines | Lyons |
| Abramson | Garofalo | Mack |
| Adams | Gisclair | Magee |
| Amedee | Glover | Marcelle |
| Anders | Guinn | McFarland |
| Armes | Hall | Miguez |
| Bacala | Harris, J. | Miller, D. |
| Bagley | Harris, L. | Miller, G. |
| Bagneris | Havard | Montoucet |
| Berthelot | Hazel | Moreno |
| Billiot | Henry | Morris, Jay |
| Bishop | Hensgens | Morris, Jim |
| Bouie | Hilferty | Norton |
| Broadwater | Hill | Pearson |
| Brown, C. | Hodges | Pierre |
| Brown, T. | Hoffmann | Pope |
| Carmody | Hollis | Price |
| Carpenter | Horton | Pugh |
| Carter, G. | Howard | Pylant |
| Carter, R. | Hunter | Reynolds |
| Carter, S. | Huval | Richard |
| Chaney | Ivey | Schexnayder |
| Connick | Jackson | Schroder |
| Coussan | James | Seabaugh |
| Cox | Jefferson | Shadoin |
| Cromer | Jenkins | Simon |
| Danahay | Johnson, M. | Smith |
| Davis | Johnson, R. | Stokes |
| DeVillier | Jones | Talbot |
| Dwight | Landry, N. | Thibaut |
| Edmonds | Landry, T. | White |

| | | |
|-------------|---------|----------|
| Emerson | LeBas | Willmott |
| Falconer | Leger | Zeringue |
| Foil | Leopold | |
| Total - 104 | | |

The Speaker announced that there were 104 members present and a quorum.

Prayer

Prayer was offered by Rep. Terry Brown.

Pledge of Allegiance

Rep. Connick led the House in reciting the Pledge of Allegiance to the Flag of the United States of America.

Reading of the Journal

On motion of Rep. Hill, the reading of the Journal was dispensed with.

On motion of Rep. Hill, the Journal of February 24, 2016, was adopted.

**Introduction of Resolutions,
House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE CONCURRENT RESOLUTION NO. 8—
BY REPRESENTATIVES DWIGHT, ABRAHAM, DANAHAY, AND
FRANKLIN AND SENATOR JOHNS

A CONCURRENT RESOLUTION
To commend John Rudd upon the retirement of his McNeese State University basketball jersey number, 52, and its placement among the Honored Numbers of the institution's athletic finest.

Read by title.

On motion of Rep. Dwight, and under a suspension of the rules, the resolution was adopted.

Ordered to the Senate.

Suspension of the Rules

Rep. Leger moved to suspend the rules for the purpose of referring to committee all House Bills, House Concurrent Resolutions, and House Resolutions introduced on this day.

**Introduction of House Bills
and Joint Resolutions**

The following named members introduced the following entitled House Bills and Joint Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading and, under a suspension of the rules, were referred to committee as follows:

HOUSE BILL NO. 126—
BY REPRESENTATIVES TERRY BROWN AND HOWARD
AN ACT

To enact R.S. 39:366.12, relative to public contracts; to require the governor to review all cooperative endeavor agreements with the New Orleans Saints and New Orleans Pelicans; to authorize the governor to renegotiate such agreements to reduce subsidies paid to such teams; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Appropriations.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 78—

BY REPRESENTATIVE IVEY

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide with respect to the rates and brackets for purposes of calculating individual income taxes; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported without action by the Committee on Ways and Means with recommendation that it be recommitted to the Committee on Civil Law and Procedure.

Motion

On motion of Rep. Abramson, the above bill was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

As a substitute motion, Rep. Ivey moved that the bill be ordered engrossed, which motion was agreed to.

Rep. Garofalo moved to suspend the rules to pass the bill to its third reading, which motion was agreed to.

HOUSE BILL NO. 79—

BY REPRESENTATIVE IVEY

AN ACT

To amend and reenact R.S. 47:241 and 287.69 and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, 287.442(B)(1), relative to income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 79 by Representative Ivey

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:241" delete the comma "," and delete the remainder of the line and insert "and 287.69 and to repeal"

AMENDMENT NO. 2

On page 1, line 3, after "287.442(B)(1)," delete the remainder of the line and from the beginning of line 4, delete "296.1(B)(3)(c), and 298,"

AMENDMENT NO. 3

On page 1, line 6, after "calculating" and before "corporate" delete "individual and"

AMENDMENT NO. 4

On page 1, line 9, after "Section 1." delete the remainder of the line in its entirety and insert "R.S. 47:241 and 287.69 are hereby"

AMENDMENT NO. 5

On page 2, delete lines 15 through 29 in their entirety and on page 3, delete lines 1 through 21 in their entirety

AMENDMENT NO. 6

On page 3, line 22, after "287.85" delete the remainder of the line in its entirety and delete line 23 in its entirety and insert "and 287.442(B)(1) are hereby repealed in their entirety."

AMENDMENT NO. 7

On page 3, line 28, after "House Bill" and before "of this" delete "No. _____" and insert "No. 78"

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 84—

BY REPRESENTATIVES JACKSON, BOUIE, DAVIS, JIMMY HARRIS, HILFERTY, AND HUNTER AND SENATOR BARROW

A JOINT RESOLUTION

Proposing to amend Article VII, Section 27(A) of the Constitution of Louisiana, to provide for a state sales tax on motor fuels; to authorize the state to levy and collect a sales tax on motor fuels; to require approval of the electors; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means with recommendation that it be recommitted to the Committee on Civil Law and Procedure.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 84 by Representative Jackson

AMENDMENT NO. 1

On page 2, line 9, after "all" and before "taxes" insert "excise"

AMENDMENT NO. 2

On page 2, at the end of line 14, delete the comma "," and at the beginning of line 15, delete "diesel fuel, or special fuels"

AMENDMENT NO. 3

On page 2, line 18, after "Section 44(2)." and before "All" insert the following:

"Purchases of diesel fuel or special fuels which are subject to excise tax under Chapter 7 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 shall be exempt from the state sales tax

levied by a political subdivision as defined by Article VI, Section 44(2)."

On motion of Rep. Abramson, the amendments were adopted.

Motion

On motion of Rep. Abramson, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

As a substitute motion, Rep. Jackson moved that the bill be ordered engrossed, which motion was agreed to.

Rep. Garofalo moved to suspend the rules to pass the bill to its third reading, which motion was agreed to.

HOUSE BILL NO. 103— BY REPRESENTATIVE IVEY

AN ACT

To amend and reenact R.S. 47:287.12, relative to corporation income tax; to provide relative to the rate of the corporation income tax; to provide for a flat tax rate; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 103 by Representative Ivey

AMENDMENT NO. 1

On page 1, at the end of line 9, after "rate of" delete the remainder of the line and insert "six and one-half percent of"

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 106— BY REPRESENTATIVE IVEY

AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 106 by Representative Ivey

AMENDMENT NO. 1

On page 3, delete lines 3 through 8 in their entirety

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 116— BY REPRESENTATIVE IVEY

AN ACT

To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Abramson, the bill was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 117— BY REPRESENTATIVE IVEY

AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(A)(2), (4)(a), (5) and (6), (D)(1)(b) through (d), (f) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.1(A) and (B), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.25(A)(introductory paragraph), 305.26, 305.28(A), 305.33, 305.37(A), 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), (E), and (F), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.66(A), 305.67, 305.68, 305.70, 305.71, 318(A), 321(H), (I), (J), and (K), 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C), and to enact Subpart T of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.147, and to repeal Section 4 of Act No. 386 of 1990, relative to state revenues; to dedicate certain state sales and use tax revenues for support of post-secondary education; to establish a special treasury fund; to provide for the deposit and use of monies in the fund; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported without action by the Committee on Ways and Means with recommendation that it be recommitted to the Committee on Civil Law and Procedure.

Motion

On motion of Rep. Abramson, the above bill was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

As a substitute motion, Rep. Ivey moved that the bill be ordered engrossed, which motion was agreed to.

Rep. Garofalo moved to suspend the rules to pass the bill to its third reading, which motion was agreed to.

HOUSE BILL NO. 121— BY REPRESENTATIVES JACKSON, BOUIE, DAVIS, JIMMY HARRIS, HILFERTY, AND HUNTER

AN ACT

To amend and reenact R.S. 47:301(10)(x) and 305(D)(1)(a) and to enact R.S. 47:301.3, relative to the state sales and use tax; to

provide for certain definitions for purposes of imposing the state sales and use tax on certain motor fuels; to provide for certain exemptions relative to sales of gasoline; to impose state sales tax on the sales of certain motor fuels; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 121 by Representative Jackson

AMENDMENT NO. 1

On page 2, line 8, after "gasoline" delete the comma "," and the remainder of the line and insert "as provided"

AMENDMENT NO. 2

On page 2, at the end of line 15, delete the comma "," and at the beginning of line 16, delete "diesel fuels, and special fuels"

AMENDMENT NO. 3

On page 2, line 19, after "gasoline" delete the comma "," and delete the remainder of the line and insert "shall be subject to"

AMENDMENT NO. 4

On page 2, at the end of line 23, delete the comma "," and at the beginning of line 24, delete "diesel fuels, and special fuels"

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

Suspension of the Rules

On motion of Rep. Henry, the rules were suspended in order to take up and consider Reports of Committees at this time.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Appropriations

February 25, 2016

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Appropriations to submit the following report:

House Bill No. 115, by Ivey
Reported favorably. (21-0)

House Bill No. 118, by Barras
Reported favorably. (17-0)

House Bill No. 119, by Barras
Reported favorably. (17-0)

Senate Concurrent Resolution No. 2, by Morrell
Reported favorably. (17-0)

Senate Bill No. 4, by LaFleur
Reported favorably. (18-0)

CAMERON HENRY
Chairman

Suspension of the Rules

Rep. Henry moved to suspend the rules to take up House Bill Nos. 115, 118, and 119, Senate Concurrent Resolution No. 2, and Senate Bill No. 4 contained in the report at this time, which motion was agreed to.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 115—

BY REPRESENTATIVE IVEY

AN ACT

To enact Subpart P-4 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.111 relative to state revenues; to create the Mineral Revenue Fund; to provide for the deposit, use and investment of monies in the fund; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Appropriations.

On motion of Rep. Henry, the bill was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 118—

BY REPRESENTATIVES BARRAS AND HENRY AND SENATORS ALARIO AND LAFLEUR

AN ACT

To appropriate funds and to provide for certain reductions in appropriations of the Louisiana Judiciary for Fiscal Year 2015-2016; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Appropriations.

On motion of Rep. Henry, the bill was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 119—

BY REPRESENTATIVES BARRAS AND HENRY AND SENATORS ALARIO AND LAFLEUR

AN ACT

To appropriate funds and to provide for certain reductions in appropriations of the Louisiana Legislature for Fiscal Year 2015-2016; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Appropriations.

On motion of Rep. Henry, the bill was ordered engrossed and passed to its third reading.

SENATE CONCURRENT RESOLUTION NO. 2—BY SENATORS MORRELL, ALARIO AND LAFLEUR
A CONCURRENT RESOLUTION

To make available for appropriation from the Budget Stabilization Fund the sum of \$128,459,663.85 not to exceed one-third of the balance of the Budget Stabilization Fund as of the beginning of Fiscal Year 2015-2016, due to the second reduction of the revenue forecast for the current fiscal year in the amount of \$570.1 million as adopted by the Revenue Estimating Conference at its meeting on February 10, 2016, and as recognized by the Joint Legislative Committee on the Budget at its meeting on February 13, 2016.

Read by title.

Reported favorably by the Committee on Appropriations.

Rep. Henry moved that the resolution be ordered passed to its third reading, which motion was agreed to.

SENATE BILL NO. 4—BY SENATORS LAFLEUR AND ALARIO
AN ACT

To amend and reenact R.S. 39:91(A), the introductory paragraph of (B), and (D), and to enact R.S. 39:91(E), relative to the deposit of certain funds into the state general fund; to provide for the deposit of certain economic damages payments received by the state pursuant to the settlement of the Deepwater Horizon litigation; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Appropriations.

Motion

Rep. Henry moved the bill be passed to its third reading.

Reconsideration

The following legislative instruments on reconsideration were taken up and acted upon as follows:

HOUSE BILL NO. 96—BY REPRESENTATIVE RICHARD
AN ACT

To enact Subpart G of Part II of Chapter 17 of Subtitle III of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:1591 and 1624(C), relative to professional, personal, and consulting services procurement; to require a reduction in the dollar amount of certain professional, personal, and consulting service contracts; to provide for the submission of periodic reports; to provide for exceptions; to provide for certain conditions of contract approval; to provide for an effective date; and to provide for related matters.

Read by title.

On motion of Rep. Richard, the vote by which the above House Bill failed to pass on the previous legislative day was reconsidered.

Returned to the calendar under the rules.

House Bills and Joint Resolutions on Third Reading and Final Passage

The following House Bills and Joint Resolutions on third reading and final passage were taken up and acted upon as follows:

Suspension of the Rules

On motion of Rep. Henry, and under a suspension of the rules, the following bill was taken up out of its regular order at this time.

HOUSE BILL NO. 122—BY REPRESENTATIVE HENRY
AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Henry sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Henry to Engrossed House Bill No. 122 by Representative Henry

AMENDMENT NO. 1

On page 2, delete lines 29 and 30 in their entirety

AMENDMENT NO. 2

On page 3, delete lines 1 and 2 in their entirety

AMENDMENT NO. 3

On page 3, delete lines 4 and 5 in their entirety

AMENDMENT NO. 4

On page 3, delete line 7 in its entirety

AMENDMENT NO. 5

On page 3, delete lines 10 through 13 in their entirety

AMENDMENT NO. 6

On page 4, delete lines 31 and 32 in their entirety

AMENDMENT NO. 7

On page 5, delete lines 7 and 8 in their entirety

AMENDMENT NO. 8

On page 5, delete lines 13 and 14 in their entirety

AMENDMENT NO. 9

On page 9, delete lines 10 through 13 in their entirety

AMENDMENT NO. 10

On page 9, delete lines 15 and 16 in their entirety

AMENDMENT NO. 11

On page 9, delete line 18 in its entirety

AMENDMENT NO. 12

On page 9, between lines 19 and 20, insert the following:

"09-330 Office of Behavioral Health (\$3,746,025)"

AMENDMENT NO. 13

On page 9, delete lines 20 through 22 in their entirety

Page 6 HOUSE

10th Day's Proceedings - February 25, 2016

AMENDMENT NO. 14

On page 9, delete line 31 in its entirety

AMENDMENT NO. 15

On page 9, delete lines 33 through 40 in their entirety and insert the following:

"The commissioner of administration is authorized and directed to reduce out of the State General Fund (Direct) appropriation to Schedule 19D the Department of Education as contained in Act 16 of the 2015 Regular Session (\$44,224,446). Provided, however, that such reduction shall not be to 19-695 Minimum Foundation Program."

AMENDMENT NO. 16

On page 9, after line 40, insert the following:

"Section 1.F. The following sums are hereby appropriated from the sources specified and in the amounts specified for the purpose of making supplemental appropriations for Fiscal Year 2015-2016.

01-133 OFFICE OF ELDERLY AFFAIRS

Payable out of the State General Fund (Direct) to the Office of Elderly Affairs to restore funding reduced by Executive Order JBE 16-04 and recommended by the governor and approved by the Joint Legislative Committee on the Budget at its February 15, 2016, meeting \$ 356,654"

On motion of Rep. Henry, the amendments were adopted.

Rep. Danahay sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Danahay to Engrossed House Bill No. 122 by Representative Henry

AMENDMENT NO. 1

On page 7, delete lines 18 and 19 in their entirety

Rep. Danahay moved the adoption of the amendments.

Rep. Henry objected.

By a vote of 57 yeas and 41 nays, the amendments were adopted.

Rep. Billiot sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Billiot to Engrossed House Bill No. 122 by Representative Henry

AMENDMENT NO. 1

On page 7, delete lines 29 and 30 in their entirety

Rep. Billiot moved the adoption of the amendments.

Rep. Henry objected.

By a vote of 54 yeas and 47 nays, the amendments were adopted.

Rep. Pope sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Pope to Engrossed House Bill No. 122 by Representative Henry

AMENDMENT NO. 1

In House Floor Amendment No 15 by Representative Henry (#411), on page 2, at the end of line 11, between the "." and the quotation mark "" insert "Provided, however, that such reduction shall not be to local educational agencies or early childhood education programs."

On motion of Rep. Pope, the amendments were adopted.

Recess

On motion of Rep. Leger, the Speaker declared the House at recess upon the call of the House.

After Recess

Speaker Barras called the House to order at 2:03 P.M.

House Business Resumed

Rep. Henry moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Foil | Leger |
| Abraham | Franklin | Lopinto |
| Abramson | Gaines | Lyons |
| Adams | Garofalo | Mack |
| Amedee | Gisclair | Magee |
| Anders | Glover | Marcelle |
| Armes | Guinn | McFarland |
| Bacala | Hall | Miguez |
| Bagley | Harris, J. | Miller, D. |
| Bagneris | Harris, L. | Miller, G. |
| Berthelot | Havard | Montoucet |
| Billiot | Hazel | Moreno |
| Bishop | Henry | Morris, Jay |
| Bouie | Hensgens | Morris, Jim |
| Broadwater | Hilferty | Pearson |
| Brown, C. | Hill | Pierre |
| Brown, T. | Hodges | Pope |
| Carmody | Hoffmann | Price |
| Carpenter | Hollis | Pugh |
| Carter, G. | Horton | Pylant |
| Carter, R. | Howard | Reynolds |
| Carter, S. | Hunter | Richard |
| Chaney | Huval | Schexnayder |
| Connick | Ivey | Schroder |
| Coussan | Jackson | Seabaugh |
| Cox | James | Shadoin |
| Cromer | Jefferson | Simon |
| Danahay | Jenkins | Smith |
| Davis | Johnson, M. | Stokes |
| DeVillier | Johnson, R. | Talbot |
| Dwight | Jones | Thibaut |
| Edmonds | Landry, N. | White |
| Emerson | Landry, T. | Willmott |
| Falconer | LeBas | Zeringue |

Total - 102

NAYS

Total - 0

ABSENT

Leopold Norton
Total - 2

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Henry moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

Consent to Correct a Vote Record

Rep. Cromer requested the House consent to record his vote on final passage of House Bill No. 122 as yea, which consent was unanimously granted.

Consent to Correct a Vote Record

Rep. Guinn requested the House consent to record his vote on final passage of House Bill No. 122 as yea, which consent was unanimously granted.

Consent to Correct a Vote Record

Rep. Stokes requested the House consent to record her vote on final passage of House Bill No. 122 as yea, which consent was unanimously granted.

Suspension of the Rules

On motion of Rep. Leger, the rules were suspended in order to take up and consider Senate Concurrent Resolutions on Third Reading for Final Consideration at this time.

Senate Concurrent Resolutions on Third Reading for Final Consideration

The following Senate Concurrent Resolutions on third reading for final consideration were taken up and acted upon as follows:

**SENATE CONCURRENT RESOLUTION NO. 2—
BY SENATORS MORRELL, ALARIO AND LAFLEUR
A CONCURRENT RESOLUTION**

To make available for appropriation from the Budget Stabilization Fund the sum of \$128,459,663.85 not to exceed one-third of the balance of the Budget Stabilization Fund as of the beginning of Fiscal Year 2015-2016, due to the second reduction of the revenue forecast for the current fiscal year in the amount of \$570.1 million as adopted by the Revenue Estimating Conference at its meeting on February 10, 2016, and as recognized by the Joint Legislative Committee on the Budget at its meeting on February 13, 2016.

Read by title.

Rep. Leger moved the concurrence of the resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Franklin Lyons
Abraham Gaines Mack

| | | |
|------------|-------------|-------------|
| Abramson | Garofalo | Magee |
| Adams | Gisclair | Marcelle |
| Amedee | Glover | McFarland |
| Anders | Hall | Miguez |
| Armes | Harris, J. | Miller, D. |
| Bacala | Harris, L. | Miller, G. |
| Bagneris | Havard | Montoucet |
| Berthelot | Hazel | Moreno |
| Billiot | Henry | Morris, Jay |
| Bouie | Hensgens | Morris, Jim |
| Broadwater | Hilferty | Pearson |
| Brown, C. | Hill | Pierre |
| Brown, T. | Hodges | Pope |
| Carmody | Hoffmann | Price |
| Carpenter | Hollis | Pugh |
| Carter, G. | Howard | Pylant |
| Carter, R. | Hunter | Reynolds |
| Carter, S. | Huval | Richard |
| Chaney | Ivey | Schexnayder |
| Connick | Jackson | Schroder |
| Coussan | James | Seabaugh |
| Cox | Jefferson | Shadoin |
| Cromer | Jenkins | Simon |
| Danahay | Johnson, M. | Smith |
| Davis | Johnson, R. | Stokes |
| DeVillier | Jones | Talbot |
| Dwight | Landry, N. | Thibaut |
| Edmonds | Landry, T. | White |
| Emerson | LeBas | Willmott |
| Falconer | Leger | Zeringue |
| Foil | Lopinto | |

Total - 98

NAYS

Total - 0

ABSENT

| | | |
|-----------|--------|--------|
| Bagley | Guinn | Norton |
| Bishop | Horton | |
| Leopold | | |
| Total - 6 | | |

The resolution, having received a two-thirds vote of the elected members, was concurred in.

Suspension of the Rules

On motion of Rep. Leger, the rules were suspended in order to take up and consider Senate Bills and Joint Resolutions on Third Reading and Final Passage at this time.

Senate Bills and Joint Resolutions on Third Reading and Final Passage

The following Senate Bills and Joint Resolutions on third reading and final passage were taken up and acted upon as follows:

**SENATE BILL NO. 4—
BY SENATORS LAFLEUR AND ALARIO
AN ACT**

To amend and reenact R.S. 39:91(A), the introductory paragraph of (B), and (D), and to enact R.S. 39:91(E), relative to the deposit of certain funds into the state general fund; to provide for the deposit of certain economic damages payments received by the state pursuant to the settlement of the Deepwater Horizon litigation; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Leger moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Foil | Leger |
| Abraham | Franklin | Leopold |
| Abramson | Gaines | Lopinto |
| Adams | Garofalo | Lyons |
| Amedee | Gisclair | Mack |
| Anders | Glover | Magee |
| Armes | Guinn | Marcelle |
| Bacala | Hall | McFarland |
| Bagley | Harris, J. | Miguez |
| Bagneris | Harris, L. | Miller, D. |
| Berthelot | Havard | Miller, G. |
| Billiot | Hazel | Montoucet |
| Bishop | Henry | Moreno |
| Bouie | Hensgens | Morris, Jay |
| Broadwater | Hilferty | Morris, Jim |
| Brown, C. | Hill | Norton |
| Brown, T. | Hodges | Pearson |
| Carmody | Hoffmann | Pierre |
| Carpenter | Hollis | Pope |
| Carter, G. | Horton | Price |
| Carter, R. | Howard | Pugh |
| Carter, S. | Hunter | Pylant |
| Chaney | Huval | Reynolds |
| Connick | Ivey | Schexnayder |
| Coussan | Jackson | Schroder |
| Cox | James | Seabaugh |
| Cromer | Jefferson | Shadoin |
| Danahay | Jenkins | Simon |
| Davis | Johnson, M. | Smith |
| DeVillier | Johnson, R. | Talbot |
| Dwight | Jones | Thibaut |
| Edmonds | Landry, N. | White |
| Emerson | Landry, T. | Willmott |
| Falconer | LeBas | Zeringue |

Total - 102

NAYS

Total - 0

ABSENT

| | |
|-----------|--------|
| Richard | Stokes |
| Total - 2 | |

The Chair declared the above bill was finally passed.

Rep. Leger moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

Suspension of the Rules

On motion of Rep. Leger, the rules were suspended in order to take up and consider House Bills and Joint Resolutions on Third Reading and Final Passage at this time.

House Bills and Joint Resolutions on Third Reading and Final Passage

The following House Bills and Joint Resolutions on third reading and final passage were taken up and acted upon as follows:

HOUSE BILL NO. 5—

BY REPRESENTATIVES LEGER, BOUIE, AND LYONS
AN ACT

To amend and reenact R.S. 47:297.8(A), relative to individual income tax; to provide with respect to the earned income tax credit; to increase the amount of the tax credit; to provide for applicability of the tax credit; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 7—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:287.71(B)(6), relative to corporate income tax; to provide for an exclusion from corporate gross income; to increase the amount of the exclusion for certain dividend income; and to provide for related matters.

Read by title.

Rep. Jackson moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Foil | Leger |
| Abraham | Franklin | Leopold |
| Abramson | Gaines | Lopinto |
| Adams | Garofalo | Lyons |
| Amedee | Gisclair | Mack |
| Anders | Glover | Magee |
| Armes | Guinn | Marcelle |
| Bacala | Hall | McFarland |
| Bagley | Harris, J. | Miguez |
| Bagneris | Harris, L. | Miller, D. |
| Berthelot | Havard | Miller, G. |
| Billiot | Hazel | Montoucet |
| Bishop | Henry | Moreno |
| Bouie | Hilferty | Morris, Jay |
| Broadwater | Hill | Morris, Jim |
| Brown, C. | Hodges | Norton |
| Brown, T. | Hoffmann | Pearson |
| Carmody | Hollis | Pierre |
| Carpenter | Horton | Price |
| Carter, G. | Howard | Pugh |
| Carter, R. | Hunter | Pylant |
| Carter, S. | Huval | Reynolds |
| Chaney | Ivey | Schexnayder |
| Connick | Jackson | Schroder |
| Coussan | James | Seabaugh |
| Cox | Jefferson | Shadoin |
| Cromer | Jenkins | Simon |
| Danahay | Johnson, M. | Smith |
| Davis | Johnson, R. | Talbot |
| DeVillier | Jones | Thibaut |
| Dwight | Landry, N. | White |
| Emerson | Landry, T. | Willmott |
| Falconer | LeBas | Zeringue |

Total - 99

NAYS

Total - 0

ABSENT

Edmonds Hensgens Richard
 Pope Stokes
 Total - 5

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Jackson moved to reconsider the vote by which the above bill was finally passed, and, on her own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 14—

BY REPRESENTATIVE LEGER

AN ACT

To enact R.S. 47:841(B)(7), relative to the tobacco tax; to provide with respect to the rate of the tax levied on cigarettes; to increase the rate of the tax levied on cigarettes; to provide with respect to the application of the tax on cigarettes in the inventory of certain retail and wholesale dealers; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 19—

BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 47:601(A)(3) and (C)(1), relative to corporate franchise tax; to provide relative to the entities to which the tax applies; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. James, the bill was returned to the calendar.

HOUSE BILL NO. 20—

BY REPRESENTATIVE BROADWATER

AN ACT

To amend and reenact R.S. 47:287.86(A), relative to the net operating loss deduction for corporate income tax; to limit the amount of the deduction; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Hunter sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Hunter to Engrossed House Bill No. 20 by Representative Broadwater

AMENDMENT NO. 1

On page 1, between lines 17 and 18, insert the following:

"Section 3. Any corporate income tax return claiming a net operating loss deduction that is filed on or after January 1, 2016, but prior to the effective date of this Act, shall not be processed by the Department of Revenue until after the effective date of this Act."

AMENDMENT NO. 2

On page 1, at the beginning of line 18, change "Section 3." to "Section 4."

AMENDMENT NO. 3

On page 1, at the beginning of line 20, change "Section 4." to "Section 5."

Rep. Hunter moved the adoption of the amendments.

Rep. Broadwater objected.

By a vote of 34 yeas and 67 nays, the amendments were rejected.

Rep. Broadwater moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Franklin | Magee |
| Abraham | Gaines | Marcelle |
| Abramson | Gisclair | McFarland |
| Adams | Glover | Miguez |
| Amedee | Guinn | Miller, D. |
| Anders | Hall | Miller, G. |
| Armes | Harris, J. | Montoucet |
| Bagneris | Harris, L. | Moreno |
| Berthelot | Havard | Morris, Jay |
| Billiot | Hazel | Morris, Jim |
| Bishop | Henry | Norton |
| Bouie | Hilferty | Pearson |
| Broadwater | Hill | Pierre |
| Brown, C. | Hoffmann | Pope |
| Brown, T. | Hollis | Price |
| Carmody | Hunter | Pugh |
| Carpenter | Huval | Pylant |
| Carter, G. | Ivey | Reynolds |
| Carter, R. | Jackson | Schexnayder |
| Carter, S. | James | Schroder |
| Chaney | Jefferson | Seabaugh |
| Connick | Jenkins | Shadoin |
| Coussan | Johnson, R. | Simon |
| Cox | Jones | Smith |
| Cromer | Landry, N. | Stokes |
| Danahay | Landry, T. | Talbot |
| Davis | LeBas | Thibaut |
| DeVillier | Leger | White |
| Dwight | Leopold | Willmott |
| Emerson | Lopinto | Zeringue |
| Falconer | Lyons | |
| Foil | Mack | |
| Total - 94 | | |

NAYS

| | | |
|-----------|----------|-------------|
| Bacala | Garofalo | Howard |
| Bagley | Hodges | Johnson, M. |
| Edmonds | Horton | Richard |
| Total - 9 | | |

ABSENT

Hensgens
 Total - 1

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Broadwater moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

Consent to Correct a Vote Record

Rep. Mike Johnson requested the House consent to correct his vote on House Bill No. 20 from yea to nay, which consent was unanimously granted.

Suspension of the Rules

On motion of Rep. Jackson, and under a suspension of the rules, the following bill was taken up out of its regular order at this time.

HOUSE BILL NO. 62—

BY REPRESENTATIVE JACKSON AN ACT

To amend and reenact R.S. 47:301(1) through (28), 305(A)(2), (C), (D)(1), (2)(a)(introductory paragraph), (F), (G), (H)(introductory paragraph), and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1) and (5), 305.16, 305.19, 305.20(A) and (G)(1), 305.26, 305.28(A), 305.33, 305.41, 305.42, 305.43(B), 305.49, 305.50(A)(1) and (2)(a), (B), and (F), 305.51(A), 305.54(B)(1), 305.56, 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 315.1(A), 315.2(A), and 318(A), and to enact R.S. 47:321.1, and to repeal R.S. 47:305.60 and 305.69, relative to state sales and use tax; to impose a sales and use tax; to provide for the rate and base of the tax; to provide for the disposition of collections; to provide with respect to certain refund provisions; to provide for exceptions and limitations; to provide for effectiveness; and to provide for related matters.

Read by title.

Rep. Jackson sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Jackson to Engrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

On page 5, at the end of line 20, delete "under"

AMENDMENT NO. 2

On page 5, at the beginning of line 21, delete "R.S. 47:302, 321, and 331"

AMENDMENT NO. 3

On page 35, line 1, after "(k)(i)" and before "purposes" delete "Solely for" and insert "For"

AMENDMENT NO. 4

On page 35, at the beginning of line 2, after "state" delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 5

On page 58, at the beginning of line 11, after "(28)(a)" and before "purposes" delete "Solely for" and insert "For"

AMENDMENT NO. 6

On page 58, at the beginning of line 13, delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 7

On page 77, between lines 17 and 18, insert the following:

"E. The provisions of this Section shall be in applicable, inoperative, and no effect on October 1, 2017."

AMENDMENT NO. 8

On page 77, at the beginning of line 18, change "E." to "F."

AMENDMENT NO. 9

On page 80, at the beginning of line 23, change "F" to "G."

On motion of Rep. Jackson, the amendments were adopted.

Rep. Jackson moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

Table listing names of members who voted 'YEAS' in three columns: Mr. Speaker, Abraham, Adams, Anders, Armes, Bagley, Bagneris, Berthelot, Billiot, Bishop, Bouie, Broadwater, Brown, C., Brown, T., Carmody, Carpenter, Carter, G., Carter, R., Carter, S., Chaney, Coussan, Cox, Danahay, Davis, Dwight, Foil, Total - 76.

NAYS

Table listing names of members who voted 'NAYS' in three columns: Abramson, Amedee, Bacala, Connick, Cromer, DeVillier, Edmonds, Emerson, Falconer, Garofalo, Total - 28.

ABSENT

Total - 0

The Chair declared the above bill, having received a two-thirds vote of the elected members, was finally passed.

The title of the above bill was read and adopted.

Rep. Jackson moved to reconsider the vote by which the above bill was finally passed, and, on her own motion, the motion to reconsider was laid on the table.

Consent to Correct a Vote Record

Rep. Lopinto requested the House consent to record his vote on final passage of House Bill No. 62 as nay, which consent was unanimously granted.

HOUSE BILL NO. 22—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact Section 6 of Act No. 126 of the 2015 Regular Session and to repeal Section 3 of Act No. 126 of the 2015 Regular Session of the Legislature, relative to the three-year sunset of reductions to rebates in Act No. 126 of the 2015 Regular Session; to repeal the three-year sunset of reductions made in Act No. 126 of the 2015 Regular Session; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Jackson, the bill was returned to the calendar.

HOUSE BILL NO. 23—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact Section 6 of Act No. 123 of the 2015 Regular Session of the Legislature and to repeal Sections 3 and 4 of Act No. 123 of the 2015 Regular Session of the Legislature, relative to the sunset of reductions to corporate income tax deductions and exclusions in Act No. 123 of the 2015 Regular Session of the Legislature; to repeal the three-year sunset of the reductions in Act No. 123 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Jackson, the bill was returned to the calendar.

HOUSE BILL NO. 24—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Sections 7 and 8 of Act No. 125 of the 2015 Regular Session of the Legislature and to repeal Sections 4, 5, and 6 of Act No. 125 of the 2015 Regular Session of the Legislature, relative to the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to repeal the three-year sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Jackson, the bill was returned to the calendar.

HOUSE BILL NO. 27—

BY REPRESENTATIVE COX
AN ACT

To amend and reenact R.S. 26:341(A) and 342, relative to the excise tax on alcoholic beverages; to increase the rate of the excise tax levied on alcoholic beverages; to provide with respect to the application of the excise tax on alcoholic beverages in the inventory of certain retail and wholesale dealers; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Cox, the bill was returned to the calendar.

HOUSE BILL NO. 28—

BY REPRESENTATIVE COX
AN ACT

To amend and reenact R.S. 26:345 and 354(D), relative to state excise taxes; to provide relative to the discounts for the reporting and remitting of excise taxes on certain alcoholic beverages; to reduce the amount of the discounts for accurately reporting and timely remitting certain excise taxes; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Cox, the bill was returned to the calendar.

HOUSE BILL NO. 29—

BY REPRESENTATIVE LEGER
AN ACT

To amend and reenact R.S. 47:287.12, relative to corporation income tax; to provide relative to the rate of the corporation income tax; to reduce the rates of such tax; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 30—

BY REPRESENTATIVES LEGER, CARPENTER, AND WHITE
AN ACT

To amend and reenact R.S. 47:302(K)(5) and (7)(a) and (U) and to enact R.S. 47:302(V), relative to sales and use tax; to provide with respect to the collection and remittance of sales and use tax; to provide for the definition of dealer; to provide a method for reporting and remitting taxes by certain dealers; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Read by title.

Rep. Pierre, on behalf of the Legislative Bureau, sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Pierre to Engrossed House Bill No. 30 by Representative Leger

AMENDMENT NO. 1

On page 5, at the beginning of line 4, change "47:301(K)(6)" to "47:302(K)(6)"

On motion of Rep. Pierre, the amendments were adopted.

Rep. Leger moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Foile | Leopold |
| Abraham | Franklin | Lopinto |
| Abramson | Gaines | Lyons |
| Adams | Garofalo | Mack |
| Amedee | Gisclair | Magee |
| Anders | Glover | Marcelle |
| Armes | Guinn | McFarland |
| Bacala | Hall | Miguez |
| Bagley | Harris, J. | Miller, D. |
| Bagneris | Harris, L. | Miller, G. |
| Berthelot | Havard | Montoucet |
| Billiot | Hazel | Moreno |
| Bouie | Henry | Morris, Jay |
| Broadwater | Hensgens | Morris, Jim |
| Brown, C. | Hilferty | Norton |
| Brown, T. | Hill | Pearson |
| Carmody | Hoffmann | Pierre |
| Carpenter | Hollis | Pope |
| Carter, G. | Horton | Price |
| Carter, R. | Howard | Pugh |
| Carter, S. | Hunter | Pylant |
| Chaney | Huval | Reynolds |
| Connick | Ivey | Schexnayder |
| Coussan | James | Schroder |
| Cox | Jefferson | Shadoin |
| Cromer | Jenkins | Smith |
| Danahay | Johnson, M. | Stokes |
| Davis | Johnson, R. | Talbot |
| DeVillier | Jones | Thibaut |
| Dwight | Landry, N. | White |
| Edmonds | Landry, T. | Willmott |
| Emerson | LeBas | Zeringue |
| Falconer | Leger | |

Total - 98

NAYS

| | | |
|--------|----------|-------|
| Bishop | Richard | Simon |
| Hodges | Seabaugh | |

Total - 5

ABSENT

Jackson
Total - 1

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Leger moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 31—

BY REPRESENTATIVE LEGER

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 32—

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:32(A) and 295(B), relative to individual income tax; to reduce certain rates for purposes of calculating individual income tax; to provide for the administration of the rate reductions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 33—

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:293(3), relative to the individual income tax; to reduce the amount of the deduction for excess federal itemized personal deductions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 34—

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:32(A), relative to individual income tax; to provide with respect to the income brackets for purposes of calculating individual income tax; to provide for applicability; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 39—

BY REPRESENTATIVES STOKES AND WILLMOTT

AN ACT

To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile rental tax; to provide for collection and distribution of the tax; to provide for certain definitions; to authorize promulgation of rules; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Stokes sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Stokes to Engrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, at the beginning of line 1, after "(b)" and before "One-third" insert the following:

"Two-thirds of the tax shall be distributed to the Jefferson Performing Arts Society for programs on the east and west bank and one-third of that amount shall be distributed to the Westwego Performing Arts Center."

On motion of Rep. Stokes, the amendments were adopted.

Rep. Danahay sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Danahay to Engrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, between lines 13 and 14, insert the following:

"(5) The local tax as provided in Subsection A of this Section which is collected in Calcasieu Parish shall be distributed to Airport District Number One of Calcasieu Parish for the maintenance and operation of the Lake Charles Regional Airport."

On motion of Rep. Danahay, the amendments were adopted.

Rep. Stokes moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Dwight | Leopold |
| Abraham | Falconer | Lyons |
| Abramson | Franklin | Magee |
| Adams | Gaines | Marcelle |
| Amedee | Garofalo | McFarland |
| Anders | Gisclair | Miller, D. |
| Armes | Glover | Miller, G. |
| Bacala | Hall | Montoucet |
| Bagneris | Harris, J. | Moreno |
| Billiot | Havard | Morris, Jay |
| Bouie | Hilferty | Norton |
| Broadwater | Hill | Pierre |
| Brown, C. | Hoffmann | Price |
| Brown, T. | Hollis | Pylant |
| Carmody | Huval | Reynolds |
| Carpenter | James | Shadoin |
| Carter, G. | Jefferson | Smith |
| Carter, R. | Jenkins | Stokes |
| Chaney | Johnson, R. | Thibaut |
| Cox | Jones | White |
| Cromer | Landry, T. | Willmott |
| Danahay | LeBas | Zeringue |
| Davis | Leger | |
| Total - 68 | | |

NAYS

| | | |
|------------|-------------|-------------|
| Bagley | Harris, L. | Miguez |
| Berthelot | Hazel | Morris, Jim |
| Bishop | Henry | Pearson |
| Carter, S. | Hensgens | Pope |
| Connick | Hodges | Pugh |
| Coussan | Horton | Richard |
| DeVillier | Howard | Schexnayder |
| Edmonds | Johnson, M. | Schroder |
| Emerson | Landry, N. | Seabaugh |
| Foil | Lopinto | Simon |
| Guinn | Mack | Talbot |
| Total - 33 | | |

ABSENT

Ivey
Hunter Jackson
Total - 3

The Chair declared the above bill, not having received a two-thirds vote of the elected members, failed to pass.

Motion to reconsider pending.

HOUSE BILL NO. 43—

BY REPRESENTATIVES WHITE AND COX
AN ACT

To amend and reenact R.S. 47:306(A)(3)(a), relative to state sales and use tax; to provide for the amount of dealer compensation for the accounting for and the remittance of taxes to the state; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Read by title.

Rep. Foil sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Foil to Engrossed House Bill No. 43 by Representative White

AMENDMENT NO. 1

On page 1, line 17, after "for" delete the remainder of the line and at the beginning of line 18, delete "Louisiana" and insert "each business location of a dealer"

Rep. Foil moved the adoption of the amendments.

Rep. White objected.

By a vote of 40 yeas and 62 nays, the amendments were rejected.

Rep. White moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|------------|-------------|
| Mr. Speaker | Falconer | Lopinto |
| Abraham | Franklin | Lyons |
| Abramson | Garofalo | Mack |
| Adams | Gisclair | Marcelle |
| Amedee | Glover | McFarland |
| Anders | Hall | Miller, D. |
| Armes | Harris, J. | Miller, G. |
| Bacala | Harris, L. | Montoucet |
| Bagneris | Havard | Moreno |
| Berthelot | Hazel | Morris, Jay |
| Billiot | Henry | Morris, Jim |
| Bouie | Hilferty | Norton |
| Broadwater | Hill | Pearson |
| Brown, T. | Hoffmann | Pierre |
| Carmody | Hollis | Price |
| Carpenter | Hunter | Pugh |
| Carter, G. | Jackson | Pylant |
| Carter, R. | James | Reynolds |
| Chaney | Jefferson | Schexnayder |
| Connick | Jenkins | Smith |
| Coussan | Jones | Stokes |
| Cox | Landry, T. | Talbot |
| Cromer | LeBas | White |

Page 14 HOUSE

10th Day's Proceedings - February 25, 2016

Davis Leger Willmott
Dwight Leopold Zeringue
Total - 75

NAYS

Bagley Hensgens Miguez
Bishop Hodges Pope
Brown, C. Horton Richard
Carter, S. Howard Schroder
Danahay Huval Seabaugh
DeVillier Ivey Shadoin
Edmonds Johnson, M. Simon
Emerson Johnson, R. Thibaut
Foil Landry, N.
Guinn Magee
Total - 28

ABSENT

Gaines
Total - 1

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. White moved to reconsider the vote by which the above bill was finally passed, and, on her own motion, the motion to reconsider was laid on the table.

Consent to Correct a Vote Record

Rep. Schroder requested the House consent to correct his vote on final passage of House Bill No. 43 from yea to nay, which consent was unanimously granted.

HOUSE BILL NO. 46—
BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 47:6006(A), (B), and (D), relative to income and corporation franchise tax credits; to provide with respect to tax credits for ad valorem taxes paid to political subdivisions on certain property; to reduce the amount of the tax credits; to provide with respect to the issuance of refunds for tax credits which exceed taxpayer liability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. James, the bill was returned to the calendar.

HOUSE BILL NO. 47—
BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 47:6006(A), (B), and (D), relative to income and corporation franchise tax credits; to provide with respect to tax credits for ad valorem taxes paid to political subdivisions on certain property; to reduce the amount of the tax credits; to provide with respect to the issuance of refunds for tax credits which exceed taxpayer liability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. James, the bill was returned to the calendar.

HOUSE BILL NO. 54—
BY REPRESENTATIVE BROADWATER
AN ACT

To enact R.S. 47:306(B), relative to collection of advance sales tax; to provide for the disposition of the tax; to authorize the

secretary of the Department of Revenue to promulgate rules; to provide for exemptions; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Jones sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Jones to Engrossed House Bill No. 54 by Representative Broadwater

AMENDMENT NO. 1

On page page 1, line 10, after "(1)" and before "Notwithstanding" insert "(a)"

AMENDMENT NO. 2

On page 1, at the beginning of line 18, change "(a)" to "(i)"

AMENDMENT NO. 3

On page 2, at the beginning of line 3, change "(b)" to "(ii)"

AMENDMENT NO. 4

On page 2, between lines 9 and 10, insert the following:

"(b) For purposes of this Subsection, dealer shall mean any wholesale dealer of tobacco products as defined in R.S. 47:842(23) or any wholesale dealer of alcoholic beverage products as defined in R.S. 26:2(22) or 241(19)."

On motion of Rep. Jones, the amendments were withdrawn.

Motion

On motion of Rep. Broadwater, the bill was returned to the calendar.

HOUSE BILL NO. 55—
BY REPRESENTATIVES LEGER AND CARPENTER
AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

Read by title.

Rep. Leger sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Leger to Engrossed House Bill No. 55 by Representative Leger

AMENDMENT NO. 1

On page 1, at the end of line 20, delete "of" and insert "with"

AMENDMENT NO. 2

On page 3, after line 8, insert the following:

"Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."

On motion of Rep. Leger, the amendments were adopted.

Rep. Leger moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Falconer | Lopinto |
| Abraham | Foil | Lyons |
| Abramson | Franklin | Magee |
| Adams | Gaines | Marcelle |
| Amedee | Garofalo | McFarland |
| Anders | Glover | Miller, D. |
| Armes | Guinn | Miller, G. |
| Bacala | Hall | Montoucet |
| Bagley | Harris, J. | Moreno |
| Bagneris | Harris, L. | Morris, Jay |
| Billiot | Havard | Morris, Jim |
| Bouie | Hilferty | Norton |
| Broadwater | Hill | Pearson |
| Brown, C. | Hoffmann | Pierre |
| Brown, T. | Hollis | Pope |
| Carmody | Horton | Price |
| Carpenter | Hunter | Reynolds |
| Carter, G. | Ivey | Shadoin |
| Carter, R. | James | Smith |
| Carter, S. | Jenkins | Stokes |
| Chaney | Johnson, R. | Talbot |
| Connick | Jones | Thibaut |
| Cox | Landry, N. | White |
| Danahay | Landry, T. | Willmott |
| Davis | LeBas | Zeringue |
| DeVillier | Leger | |
| Dwight | Leopold | |
| Total - 79 | | |

NAYS

| | | |
|------------|-------------|-------------|
| Berthelot | Hodges | Pugh |
| Coussan | Howard | Pylant |
| Cromer | Huval | Richard |
| Edmonds | Johnson, M. | Schexnayder |
| Emerson | Mack | Seabaugh |
| Gisclair | Miguez | Simon |
| Total - 18 | | |

ABSENT

| | | |
|-----------|----------|-----------|
| Bishop | Henry | Jefferson |
| Hensgens | Schroder | |
| Hazel | Jackson | |
| Total - 7 | | |

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Leger moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 57—

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature and to repeal Section 2 of Act No. 109 of the 2015 Regular Session of the Legislature, relative to the sunset provisions of Act No. 109 of the 2015 Regular Session of the Legislature; to provide with respect to the individual income tax credit for taxes paid to other states; to repeal the three-year sunset of modifications to the tax credit in Act No. 109 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Stokes moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Harris, L. | McFarland |
| Abraham | Havard | Miller, G. |
| Abramson | Hilferty | Montoucet |
| Anders | Hill | Moreno |
| Armes | Hoffmann | Morris, Jay |
| Bagneris | Hollis | Morris, Jim |
| Billiot | Hunter | Norton |
| Bouie | Ivey | Pearson |
| Broadwater | Jackson | Pierre |
| Brown, C. | James | Price |
| Carmody | Jefferson | Pugh |
| Carpenter | Jenkins | Reynolds |
| Carter, G. | Johnson, R. | Shadoin |
| Carter, R. | Jones | Simon |
| Carter, S. | Landry, N. | Smith |
| Chaney | Landry, T. | Stokes |
| Cox | LeBas | Talbot |
| Danahay | Leger | Thibaut |
| Dwight | Leopold | White |
| Gaines | Lopinto | Willmott |
| Glover | Lyons | Zeringue |
| Hall | Magee | |
| Harris, J. | Marcelle | |
| Total - 67 | | |

NAYS

| | | |
|------------|----------|-------------|
| Bacala | Falconer | Johnson, M. |
| Bagley | Foil | Mack |
| Berthelot | Garofalo | Miguez |
| Bishop | Gisclair | Miller, D. |
| Brown, T. | Guinn | Pope |
| Connick | Hazel | Pylant |
| Coussan | Henry | Richard |
| Cromer | Hodges | Schexnayder |
| DeVillier | Horton | Schroder |
| Edmonds | Howard | Seabaugh |
| Emerson | Huval | |
| Total - 32 | | |

ABSENT

| | | |
|-----------|----------|----------|
| Adams | Davis | Franklin |
| Amedee | Hensgens | |
| Total - 5 | | |

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Page 16 HOUSE

10th Day's Proceedings - February 25, 2016

Rep. Stokes moved to reconsider the vote by which the above bill was finally passed, and, on her own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 59—
BY REPRESENTATIVE MORENO
AN ACT

To amend and reenact R.S. 47:301(6)(a) and to enact R.S. 47:301(4)(m), (6)(d), and (13)(n) and 306(A)(8), relative to sales and use tax on hotels; to provide certain definitions for purposes of imposing of the state sales and use tax; to provide for remittance of certain information to the secretary of the Department of Revenue; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Moreno sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Moreno to Engrossed House Bill No. 59 by Representative Moreno

AMENDMENT NO. 1

On page 1, line 2, after "reenact" delete the remainder of the line and at the beginning of line 3, delete "and 306(A)(8)" and insert "R.S. 47:301(4)(f) and (6)(a) and to enact R.S. 47:306(A)(8)"

AMENDMENT NO. 2

On page 1, line 8, after "Section 1." and before "hereby" change "R.S. 47:301(6)(a) is" to "R.S. 47:301(4)(f) and (6)(a) are"

AMENDMENT NO. 3

On page 1, at the beginning of line 9, delete "47:301(4)(m), (6)(d), and (13)(n) and 306(A)(8) are" and insert "47:306(A)(8) is"

AMENDMENT NO. 4

On page 1, delete lines 20 and 21 in their entirety and insert the following:

"(f)(i) Any person, who sells or furnishes any of the services subject to tax under this Chapter.

(ii) Any person engaged in collecting the amount required to be paid by a transient guest as a condition of occupancy at a residential location as provided for in R.S. 47:301(6)(a)(ii).

* * *

AMENDMENT NO. 5

Delete page 2 in its entirety and insert the following:

"(6)(a) "Hotel" means and includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of six or more sleeping rooms, cottages, or cabins at any of the following:

(i) A single business location.

(ii) A residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

* * *

AMENDMENT NO. 6

On page 3, line 5, after "dealer" delete the remainder of the line and insert "of a hotel as defined in R.S. 47:301(6)(a)(ii) shall also remit the"

AMENDMENT NO. 7

On page 3, at the end of line 15, insert "The secretary may require electronic filing as provided for in rule."

On motion of Rep. Moreno, the amendments were adopted.

Rep. Moreno moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

Table listing members in the YEAS column: Mr. Speaker, Abraham, Abramson, Amedee, Anders, Armes, Bacala, Bagley, Bagneris, Berthelot, Billiot, Bouie, Broadwater, Brown, C., Brown, T., Carmody, Carpenter, Carter, G., Carter, R., Carter, S., Chaney, Connick, Cox, Cromer, Danahay, Dwight, Franklin, Total - 80.

NAYS

Table listing members in the NAYS column: Bishop, Coussan, DeVillier, Edmonds, Emerson, Falconer, Foil, Total - 21.

ABSENT

Table listing members in the ABSENT column: Adams, Total - 3.

The Chair declared the above bill, having received a two-thirds vote of the elected members, was finally passed.

The title of the above bill was read and adopted.

Rep. Moreno moved to reconsider the vote by which the above bill was finally passed, and, on her own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 61—

BY REPRESENTATIVE JAY MORRIS
AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(A)(2), (4)(a), (5) and (6), (D)(1)(b) through (d), (f) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.1(A) and (B), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.25(A)(introductory paragraph), 305.26, 305.28(A), 305.33, 305.37(A), 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), (E), and (F), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.66(A), 305.67, 305.68, 305.70, 305.71, 318(A), 321(H), (I), (J), and (K), 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C), and to enact Subpart T of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.147, and to repeal Section 4 of Act No. 386 of 1990, relative to state revenues; to dedicate certain state sales and use tax revenues for support of post-secondary education; to establish a special treasury fund; to provide for the deposit and use of monies in the fund; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; to provide for effectiveness; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Jay Morris, the bill was returned to the calendar.

HOUSE BILL NO. 64—

BY REPRESENTATIVE MONTOU CET
AN ACT

To amend and reenact R.S. 47:301(10)(x), 305(D)(1)(a) through (d), (g), and (h), and 305.51(A), to enact R.S. 47:305.72, and to repeal R.S. 47:301(3)(j), (10)(c)(i)(bb) and (ii)(aa), (n), (z), and (bb), (13)(m), and 18(l), relative to state sales and use taxes; to provide with respect to the definitions used for the administration of the taxes; to provide for an exemption for certain utilities consumed by businesses; to provide for effectiveness; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Montoucet, the bill was returned to the calendar.

HOUSE BILL NO. 72—

BY REPRESENTATIVE SHADOIN
AN ACT

To amend and reenact R.S. 47:302(C) and 331(C)(1) and (2), relative to state sales and use tax; to provide for the tax on telecommunications services; to establish the tax rate; to provide for effectiveness; and to provide for related matters.

Read by title.

Rep. Shadoin moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|------------|------------|
| Mr. Speaker | Danahay | Lyons |
| Abraham | Franklin | Marcelle |
| Abramson | Gaines | McFarland |
| Adams | Glover | Miller, D. |
| Amedee | Hall | Miller, G. |
| Anders | Harris, J. | Montoucet |
| Armes | Hilferty | Moreno |
| Bacala | Hill | Norton |
| Bagneris | Hoffmann | Pearson |
| Billiot | Hunter | Pierre |
| Bouie | Huval | Pope |
| Broadwater | Jackson | Price |
| Carmody | James | Pylant |
| Carpenter | Jefferson | Reynolds |
| Carter, G. | Jenkins | Shadoin |
| Carter, R. | Jones | Smith |
| Chaney | Landry, T. | White |
| Cox | LeBas | |
| Cromer | Leger | |
| Total - 55 | | |

NAYS

| | | |
|------------|-------------|-------------|
| Bagley | Guinn | Magee |
| Berthelot | Harris, L. | Miguez |
| Bishop | Havard | Morris, Jay |
| Brown, C. | Hazel | Morris, Jim |
| Brown, T. | Henry | Pugh |
| Carter, S. | Hodges | Richard |
| Connick | Hollis | Schexnayder |
| Coussan | Horton | Schroder |
| DeVillier | Howard | Seabaugh |
| Dwight | Ivey | Simon |
| Edmonds | Johnson, M. | Stokes |
| Emerson | Johnson, R. | Talbot |
| Falconer | Landry, N. | Thibaut |
| Foil | Leopold | Willmott |
| Garofalo | Lopinto | Zeringue |
| Gisclair | Mack | |
| Total - 47 | | |

ABSENT

| | |
|-----------|----------|
| Davis | Hensgens |
| Total - 2 | |

The Chair declared the above bill, not having received a two-thirds vote of the elected members, failed to pass.

Motion to reconsider pending.

HOUSE BILL NO. 75—

BY REPRESENTATIVE STOKES
AN ACT

To amend and reenact R.S. 47:32(A), 79, 293(10), and 295(B) and to repeal R.S. 47:293(3) and (9)(a)(xi) and 294, relative to the individual income tax; to provide for the calculation of individual income tax liability; to provide for the rates and brackets on individual income tax; to provide for certain deductions and credits; to reduce certain deductions and credits; to repeal the deduction for excess federal itemized personal deductions; to provide for effectiveness; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stokes, the bill was returned to the calendar.

HOUSE BILL NO. 76—

BY REPRESENTATIVE STOKES

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide with respect to the rates and brackets for purposes of calculating individual income taxes; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stokes, the bill was returned to the calendar.

HOUSE BILL NO. 77—

BY REPRESENTATIVE AMEDEE

AN ACT

To enact Subpart P-4 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.111, relative to statutory dedications; to create the Payments Toward State Debt Fund as a special treasury fund; to provide for the deposit, use, and investment of monies in the fund; to provide for an effective date; and to provide for related matters.

Read by title.

Suspension of the Rules

On motion of Rep. Schexnayder, the rules were suspended to limit the author or proponent handling the legislative instrument to ten minutes for opening remarks and all subsequent speakers on the instrument to five minutes.

Rep. Amedee moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|------------|-------------|-------------|
| Amedee | Gisclair | Morris, Jim |
| Billiot | Glover | Pylant |
| Bouie | Hodges | Richard |
| Brown, T. | Horton | Seabaugh |
| Carter, R. | Landry, N. | Simon |
| Edmonds | Mack | |
| Emerson | Morris, Jay | |
| Total - 19 | | |

NAYS

| | | |
|-------------|------------|------------|
| Mr. Speaker | Gaines | Lyons |
| Abraham | Hall | Magee |
| Adams | Harris, J. | Marcelle |
| Anders | Harris, L. | McFarland |
| Armes | Havard | Miguez |
| Bacala | Hazel | Miller, D. |
| Bagley | Henry | Miller, G. |
| Bagneris | Hensgens | Montoucet |
| Berthelot | Hilferty | Moreno |
| Bishop | Hill | Norton |
| Broadwater | Hoffmann | Pearson |
| Brown, C. | Hollis | Pierre |
| Carmody | Howard | Pope |
| Carpenter | Hunter | Price |
| Carter, G. | Huval | Pugh |
| Chaney | Jackson | Reynolds |

| | | |
|------------|-------------|-------------|
| Connick | James | Schexnayder |
| Coussan | Jenkins | Schroder |
| Cox | Johnson, M. | Shadoin |
| Cromer | Johnson, R. | Smith |
| Danahay | Jones | Stokes |
| Davis | Landry, T. | Talbot |
| DeVillier | LeBas | Thibaut |
| Dwight | Leger | White |
| Foil | Leopold | Willmott |
| Franklin | Lopinto | Zeringue |
| Total - 78 | | |

ABSENT

| | | |
|------------|----------|-----------|
| Abramson | Falconer | Ivey |
| Carter, S. | Garofalo | Jefferson |
| Guinn | | |
| Total - 7 | | |

The Chair declared the above bill failed to pass.

Rep. Smith moved to reconsider the vote by which the above bill failed to pass, and, on her own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 80—

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact R.S. 47:241, 287.69, 293(10), 300.6(A), and 300.7(A) and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, 287.442(B)(1), 293(4) and (9)(a)(ii), 296.1(B)(3)(c), and 298, relative to income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating individual and corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stokes, the bill was returned to the calendar.

HOUSE BILL NO. 86—

BY REPRESENTATIVES LEGER, BACALA, BILLIOT, FOIL, RICHARD, SMITH, AND ZERINGUE

AN ACT

To enact Subpart P-4 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.111 and 100.112, relative to dedications of mineral revenues; to create the Revenue Stabilization Trust Fund; to provide for deposits into the funds; to provide for investments of the fund; to provide for uses of the fund; and to provide for related matters.

Read by title.

Rep. Pierre, on behalf of the Legislative Bureau, sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Pierre to Engrossed House Bill No. 86 by Representative Leger

AMENDMENT NO. 1

On page 3, line 4, after "and the" delete the remainder of the line and insert "Louisiana State Transportation Infrastructure Fund as"

On motion of Rep. Pierre, the amendments were adopted.

Rep. Leger moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Franklin | Lopinto |
| Abraham | Gaines | Lyons |
| Abramson | Garofalo | Mack |
| Adams | Gisclair | Magee |
| Amedee | Glover | Marcelle |
| Anders | Guinn | McFarland |
| Armes | Hall | Miguez |
| Bacala | Harris, J. | Miller, D. |
| Bagley | Harris, L. | Miller, G. |
| Bagneris | Havard | Montoucet |
| Berthelot | Hazel | Moreno |
| Billiot | Henry | Morris, Jay |
| Bishop | Hensgens | Morris, Jim |
| Bouie | Hilferty | Norton |
| Broadwater | Hill | Pearson |
| Brown, C. | Hodges | Pierre |
| Brown, T. | Hoffmann | Pope |
| Carmody | Hollis | Price |
| Carpenter | Horton | Pugh |
| Carter, G. | Howard | Pylant |
| Carter, R. | Hunter | Reynolds |
| Carter, S. | Huval | Richard |
| Chaney | Ivey | Schexnayder |
| Connick | Jackson | Schroder |
| Coussan | James | Seabaugh |
| Cox | Jefferson | Shadoin |
| Cromer | Jenkins | Smith |
| Danahay | Johnson, M. | Stokes |
| Davis | Johnson, R. | Talbot |
| DeVillier | Jones | Thibaut |
| Dwight | Landry, N. | White |
| Edmonds | Landry, T. | Willmott |
| Emerson | LeBas | Zeringue |
| Falconer | Leger | |
| Foil | Leopold | |

Total - 103

NAYS

Total - 0

ABSENT

Simon
Total - 1

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Leger moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

Consent to Correct a Vote Record

Rep. LeBas requested the House consent to record his vote on final passage of House Bill No. 86 as yea, which consent was unanimously granted.

HOUSE BILL NO. 89—
BY REPRESENTATIVE STOKES
AN ACT

To amend and reenact R.S. 46:440.1(E)(4), and to enact R.S. 24:517.3(B) and R.S. 46:440.1(E)(5) and (F), relative to the Medical Assistance Programs Fraud Detection Fund; to authorize certain uses of fund monies; to provide for

reimbursement to the legislative auditor from the Department of Health and Hospitals for certain audit services; relative and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stokes, the bill was returned to the calendar.

HOUSE BILL NO. 95—
BY REPRESENTATIVE LEGER
AN ACT

To amend and reenact R.S. 47:241, 287.69, 293(10), 300.6(A), and 300.7(A) and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, 287.442(B)(1), 293(4) and (9)(a)(ii), 296.1(B)(3)(c), and 298, relative to income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating individual and corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Leger, the bill was returned to the calendar.

HOUSE BILL NO. 99—
BY REPRESENTATIVE STOKES
AN ACT

To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(a) and (b), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stokes, the bill was returned to the calendar.

HOUSE BILL NO. 104—
BY REPRESENTATIVE STOKES
AN ACT

To amend and reenact R.S. 47:301(3), (4)(k), (6), (7), (8), (10), (13), (14), (16), (18), and (28)(a), 302(A), (B), and (C), and 305, to enact R.S. 47:305.72 and 315.6, and to repeal R.S. 4:168 and 227, R.S. 40:582.1 through 582.7, R.S. 47:301.1(D), 305.6, 305.7, 305.8, 305.11, 305.13, 305.16, 305.17, 305.18, 305.19, 305.20, 305.25, 305.26, 305.28, 305.33, 305.37, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.49, 305.50(E)(1), 305.51, 305.52, 305.53, 305.54, 305.57, 305.58, 305.59, 305.60, 305.61, 305.62, 305.63, 305.64, 305.65, 305.66, 305.67, 305.68, 305.69, 305.70, 305.71, 306(A)(2), 306.1, 306.2, 315.1, 315.2, 315.3, 315.5, and 6001, relative to state sales and use tax; to provide for the definitions necessary for administration and imposition of the tax; to provide rates of tax; to provide for effectiveness; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stokes, the bill was returned to the calendar.

HOUSE BILL NO. 54—
BY REPRESENTATIVE BROADWATER
AN ACT

To enact R.S. 47:306(B), relative to collection of advance sales tax; to provide for the disposition of the tax; to authorize the

secretary of the Department of Revenue to promulgate rules; to provide for exemptions; to provide for an effective date; and to provide for related matters.

Called from the calendar.

Read by title.

Rep. Broadwater moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

| | | |
|-------------|-------------|-------------|
| Mr. Speaker | Dwight | Lopinto |
| Abraham | Edmonds | Lyons |
| Abramson | Falconer | Magee |
| Adams | Foil | Marcelle |
| Amedee | Franklin | McFarland |
| Anders | Gaines | Miguez |
| Armes | Gisclair | Miller, D. |
| Bacala | Glover | Miller, G. |
| Bagley | Guinn | Montoucet |
| Bagneris | Hall | Moreno |
| Billiot | Harris, J. | Morris, Jay |
| Bishop | Harris, L. | Morris, Jim |
| Bouie | Hazel | Pearson |
| Broadwater | Hilferty | Pierre |
| Brown, T. | Hill | Pope |
| Carmody | Hoffmann | Price |
| Carpenter | Hollis | Pugh |
| Carter, G. | Howard | Reynolds |
| Carter, R. | Hunter | Schroder |
| Carter, S. | James | Shadoin |
| Chaney | Jefferson | Smith |
| Connick | Jenkins | Stokes |
| Coussan | Johnson, R. | Talbot |
| Cox | Jones | White |
| Cromer | Landry, T. | Willmott |
| Danahay | LeBas | Zeringue |
| Davis | Leger | |
| Total - 80 | | |

NAYS

| | | |
|------------|-------------|-------------|
| Berthelot | Hodges | Mack |
| Brown, C. | Horton | Pylant |
| DeVillier | Huval | Richard |
| Emerson | Johnson, M. | Schexnayder |
| Garofalo | Landry, N. | Seabaugh |
| Havard | Leopold | Thibaut |
| Total - 18 | | |

ABSENT

| | |
|-----------|---------|
| Ivey | Simon |
| Henry | Jackson |
| Hensgens | Norton |
| Total - 6 | |

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Broadwater moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Cox gave notice of his intention to call House Bill Nos. 27 and 28 from the calendar on Friday, February 26, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. James gave notice of his intention to call House Bill Nos. 19, 46, and 47 from the calendar on Friday, February 26, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Jackson gave notice of her intention to call House Bill Nos. 22, 23, and 24 from the calendar on Friday, February 26, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Leger gave notice of his intention to call House Bill Nos. 5, 14, 29, 31, 32, 33, 34, and 95 from the calendar on Friday, February 26, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Montoucet gave notice of his intention to call House Bill No. 64 from the calendar on Friday, February 26, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Jay Morris gave notice of his intention to call House Bill No. 61 from the calendar on Friday, February 26, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Stokes gave notice of her intention to call House Bill Nos. 75, 76, 80, 89, 99, and 104 from the calendar on Friday, February 26, 2016.

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended in order to take up and consider Reports of Committees at this time.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on
Ways and Means

February 25, 2016

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Ways and Means to submit the following report:

House Concurrent Resolution No. 4, by Morris, Jay
Reported with amendments. (15-0)

House Bill No. 81, by Thibaut (Joint Resolution)
Reported with amendments, with recommendation that it be
recommitted to the the House Committee on Civil Law and
Procedure. (12-0)

House Bill No. 101, by Jackson
Reported with amendments. (13-2)

House Bill No. 114, by Thibaut
Reported with amendments. (15-0)

House Bill No. 125, by Thibaut
Reported favorably. (16-0)

NEIL C. ABRAMSON
Chairman

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended in order to take up House Bills contained in the committee report and House Concurrent Resolution No. 4 at this time.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 4— BY REPRESENTATIVE JAY MORRIS

A CONCURRENT RESOLUTION

To suspend until sixty days after final adjournment of the 2016 Regular Session of the Legislature of Louisiana certain exemptions and exclusions as to the taxes levied pursuant to R.S. 47:302, 321, and 331, including, but not limited to the exemptions and exclusions provided in those portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended, which provide for exemptions and exclusions from the taxes imposed therein, and to provide for exceptions.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Concurrent Resolution No. 4 by Representative Jay Morris

AMENDMENT NO. 1

On page 1, line 3, after "the" and before "taxes" insert "state"

AMENDMENT NO. 2

On page 1, at the end of line 14, insert ", as it relates to the imposition of state sales and use taxes,"

AMENDMENT NO. 3

On page 1, delete lines 15 through 21 in their entirety and insert in lieu thereof "all of the following exemptions and exclusions from the two percent tax levied pursuant"

AMENDMENT NO. 4

On page 2, line 2, change the comma "," to a colon ":" and delete "including but not" and delete lines 3 through 5 in their entirety and insert in lieu thereof:

"R.S. 47:301(3)(h) and (i), (7)(b), (d), (j), (k), and (l), (10)(c)(i)(bb) and (ii)(aa), (k), (l), (m), (n), (x), (y), (z), (bb), (ee), (gg), and (hh), (13)(d), (e), (g), (h), (i), (j), (k), (l), and (m), (14)(g)(iii)(aa) and (k), (16)(a)(ii), (h), (i), (m), (n), (o), and (p), (18)(d)(iii), (h), (i), (k), (l),

and (o), and (28), 305(A)(2), (C), (D)(1)(b), (c), (d), (g), (h), and (i), (H), and (I), 305.1, 305.6, 305.7, 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.39, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.49, 305.50, 305.51, 305.56, 305.57, 305.59, 305.60, 305.61, 305.64, 305.65, 305.68, 305.70, 305.71, and 315.2."

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the resolution, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 81—

BY REPRESENTATIVE THIBAUT

A JOINT RESOLUTION

Proposing to amend Article VII, Section 2.2(B)(2) of the Constitution of Louisiana, relative to limitations on the power of taxation; to provide with respect to certain sales and use tax exclusions and exemptions; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means with recommendation that it be recommitted to the Committee on Civil Law and Procedure.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 81 by Representative Thibaut

AMENDMENT NO. 1

On page 1, at the beginning of line 2, after "Proposing to" and before "of the" delete "amend Article VII, Section 2.2(B)(2)" and insert "repeal Article VII, Section 2.2"

AMENDMENT NO. 2

On page 1, at the end of line 3, delete "to provide with respect to certain sales and" and insert "to repeal certain constitutional sales and"

AMENDMENT NO. 3

On page 1, at the beginning of line 9, delete "amend Article VII, Section 2.2(B)(2)" and insert "repeal Article VII, Section 2.2" and at the end of the line, after "Louisiana" delete the comma "," and delete the remainder of the line and insert a period "."

AMENDMENT NO. 4

On page 1, delete lines 10 through 19 in their entirety and insert the following:

"Section 2. Be it further resolved that the repeal of the amendment contained in this Joint Resolution shall become effective on January 1, 2017."

AMENDMENT NO. 5

On page 2, at the beginning of line 1, change "Section 2." to "Section 3."

AMENDMENT NO. 6

On page 2, at the beginning of line 4, change "Section 3." to "Section 4."

Page 22 HOUSE

10th Day's Proceedings - February 25, 2016

AMENDMENT NO. 7

On page 2, delete lines 8 through 10 in their entirety and insert the following:

"Do you support an amendment to repeal the state sales and use tax exemptions for food for home consumption, residential natural gas, electricity, and water, and prescription drugs? (Effective January 1, 2017) (Repeals Article VII, Section 2.2)"

On motion of Rep. Abramson, the amendments were adopted.

Rep. Garofalo moved that the bill be ordered engrossed and passed to its third reading, which motion was agreed to.

HOUSE BILL NO. 101—

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 47:301(3) through (17), and (18)(d)(ii), (h), (i) through (l), and (o), 305(A)(2), (C), (D)(1)(b) through (d) and (g) through (i), (F), (H)(introductory paragraph) and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18, 306.19, 305.20(A) and (C)(introductory paragraph) and (G), 305.26, 305.28(A), 305.33, 305.39, 305.40, 305.41(A), 305.42, 305.43, 305.44(A)(introductory paragraph), 305.45(A)(introductory paragraph) and (B), 305.49, 305.50(A)(1) and (2)(a)(introductory paragraph) and (F), 305.51(A), 305.56, 305.57(A), 305.60, 305.61(A), 305.64(A)(1), (B), and (C), 305.65(A) and (C), 305.68, 305.70, 305.71, and 315.2 and to enact R.S. 47:302(V), 321(L), and 331(S), relative to state sales and use taxes; to provide with respect to the applicability of exclusions and exemptions from sales and use taxes; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 101 by Representative Jackson

AMENDMENT NO. 1

On page 1, at the beginning of line 3, after "(o)," and before "305(A)(2)," insert "302(A), (B), and (C)(1),"

AMENDMENT NO. 2

On page 1, line 9, after "305.57(A)" and before "305.60" insert "305.59,"

AMENDMENT NO. 3

On page 1, line 11, after "taxes;" and before "to provide" insert the following:

"to provide with respect to the rate of state sales and use taxes; to increase the rates of state sales and use taxes;"

AMENDMENT NO. 4

On page 1, at the beginning of line 16, insert "302(A), (B), and (C)(1),"

AMENDMENT NO. 5

On page 7, between lines 17 and 18, insert the following:

"(I) A person whose principal activity is manufacturing, as defined in this Subparagraph, and who is assigned by the Louisiana Workforce Commission a North American Industrial Classification System code within the agricultural, forestry, fishing, and hunting Sector 11, the manufacturing Sectors 31-33, the information Sector 511110 as they existed in 2002, or industry code 423930 as a recyclable material merchant wholesaler engaged in manufacturing activities, which must include shredding facilities, as determined by the secretary of the Department of Revenue."

AMENDMENT NO. 6

On page 15, at the beginning of line 3, after "(j)" insert the following:

"Solely for purposes of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "lease or rental" shall not include the lease or rental in this state of manufacturing machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel."

AMENDMENT NO. 7

On page 27, at the beginning of line 3, after "(y)" insert the following:

"(i) Solely for the purposes of sales and use taxes levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "sale at retail" shall not include the sale of manufacturing machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel.

(ii) As used in this Subparagraph, the following words and phrases have the meaning ascribed to them:

(aa) "Manufacturing machinery and equipment" means tangible property used or consumed, or held for use or consumption, as an integral part of a biodiesel manufacturing, production, or extraction facility, process, or item of equipment. Property shall be considered to be an integral part of such biodiesel manufacturing, production, or extraction facility, process, or item of equipment only if such property is used or consumed directly in the manufacturing, production, or extraction process or is part of, physically attached to, or otherwise directly associated with such property. Property, the installation of which is reasonably necessary for the proper installation, operation, maintenance of property which directly results in such manufacturing, production, or extraction shall be considered as directly associated with such property.

(bb) "Unblended biodiesel" means a fuel comprised of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, and meeting the requirements of the definition provided for in D 6751 of the American Society of Testing and Materials (ATDM D 6751), before such fuel is blended with a petroleum-based diesel fuel.

(z) Solely for the purposes of sales and use taxes levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "sale at retail" shall not include the sale of any alternative substance when such alternative substance is used as a fuel by a manufacturer. "Alternative substance" means any substance other than oil and natural gas and any product of oil and natural gas. "Alternative substance" shall include petroleum coke, landfill gas, reclaimed or waste oil, unblended biodiesel, or tire-derived fuel, but not coal, lignite, refinery gas, nuclear fuel, or electricity. "Manufacturer" means a person whose principal activity is manufacturing and who is assigned by the Louisiana Workforce Commission a North American Industrial Classification System code with the agricultural, forestry, fishing, and hunting Sector 11 or the manufacturing Sectors 31-33 as they existed in 2002."

AMENDMENT NO. 8

On page 34, after line 10, insert the following:

"(k)(i) For purposes of the imposition of the sales tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the sales price of machinery and equipment purchased by a manufacturer for use in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, which is for ultimate sale to another and not for internal use, at one or more fixed locations within Louisiana shall be reduced as follows:

(aa) For the period ending on June 30, 2005, the sales price shall be reduced by five percent.

(bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the sales price shall be reduced by nineteen percent.

(cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the sales price shall be reduced by thirty-five percent.

(dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the sales price shall be reduced by fifty-four percent.

(ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the sales price shall be reduced by sixty-eight percent.

(ff) For all periods beginning on or after July 1, 2009, the sales price shall be reduced by one hundred percent.

(ii) For purposes of this Subparagraph, "machinery and equipment", "manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant facility", and "used directly" shall have the same meaning as defined in R.S. 47:301(3)(i)(ii).

(iii) No person shall be entitled to purchase, use, lease, or rent machinery or equipment as defined herein without payment of the tax imposed by R.S. 47:302, 321, and 331 before receiving a certificate of exclusion from the secretary of the Department of Revenue certifying that he is a manufacturer as defined herein.

(iv) The secretary of the Department of Revenue is hereby authorized to adopt rules and regulations in order to administer the exclusion provided for in this Subparagraph."

AMENDMENT NO. 9

On page 46, delete line 19 in its entirety and insert the following:

"~~(m)(i)(1)(i)~~ Notwithstanding any other provision of law to the contrary, for purposes of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment used by a motor vehicle manufacturer with a North American Industry Classification System (NAICS) Code beginning with 3361, or by a glass container manufacturer with a NAICS Code of 327213. This exclusion shall be subject to the definitions and requirements of Item (3)(i)(ii) of this Section."

AMENDMENT NO. 10

On page 46, at the beginning of line 27, insert "(ii)"

AMENDMENT NO. 11

On page 47, after line 10, insert the following:

"~~(m)(i)~~ (m)(i)" For purposes of the imposition of the sales and use tax levied by the state, the term "tangible personal property" shall

not include machinery and equipment purchased by the owner of a radio station located within the state that is licensed by the Federal Communications Commission for radio broadcasting, if the owner is either of the following:

(aa) An individual domiciled in the state who owns a business with substantially all of its assets located in the state and substantially all of its payroll paid in the state.

(bb) A business entity with substantially all of its assets located in the state and substantially all of its payroll paid in the state; provided that the business entity is not owned or controlled or is otherwise an affiliate of a multi-state business entity and is not owned or controlled by an individual who is not domiciled in the state.

(ii) "Radio broadcasting" means the sound transmission made via electromagnetic waves for direct sound reception by the general public.

~~(o)(i)~~ "(n)(i)" For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the Public Service Commission or the council of the City of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the City of New Orleans who is assigned a North American Industrial Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of R.S. 47:301(3)(i)(ii).

(ii) For purposes of this Subparagraph, a political subdivision whose boundaries are not coterminous with those of the state may provide for a sales and use tax exclusion for machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the Public Service Commission or the council of the city of New Orleans."

AMENDMENT NO. 12

On page 48, at the beginning of line 11, change "~~(p)(m)~~" to "~~(p)(n)~~"

AMENDMENT NO. 13

On page 48, at the beginning of line 14, change "~~(q)(n)~~" to "~~(q)(o)~~"

AMENDMENT NO. 14

On page 50, after line 7, insert the following:

"(k) Solely for purposes of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "use" shall not include the purchase, the use, the consumption, the distribution, the storage for use or consumption, or the exercise of any right or power over manufacturing machinery and equipment used or consumed in this state to manufacture, produce or extract unblended biodiesel.

(l) Solely for the purposes of sales and use taxes levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "use" shall not include the use, the consumption, the distribution, the storage for use or consumption in this state, or the exercise of any right or power over an alternative substance as that term is defined in Subparagraph (10)(z) of this Section when such alternative substance is used as a fuel by a manufacturer. "Manufacturer" means a person whose principal activity is manufacturing and who is assigned by the Louisiana

Workforce Commission a North American Industrial Classification System code with the agricultural, forestry, fishing, and hunting Sector 11 or the manufacturing Sectors 31-33 as they existed in 2002."

AMENDMENT NO. 15

On page 51, between line 1 and 2, insert the following:

"A. There is hereby levied a tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state, of each item or article of tangible personal property, as defined herein, the levy of said tax to be as follows:

(1) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the sales price of each item or article of tangible personal property when sold at retail in this state; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the state, and to include each and every retail sale. Beginning April 1, 2016, the tax rate shall be two and one-half percent (2.5%).

(2) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state; provided there shall be no duplication of the tax. Beginning April 1, 2016, the tax rate shall be two and one-half percent (2.5%).

B. There is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined herein; the levy of said tax to be as follows:

(1) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business. Beginning April 1, 2016, the tax rate shall be two and one-half percent (2.5%).

(2) ~~At~~ Until April 1, 2016, the rate of two per centum (2%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. Beginning April 1, 2016, the tax rate shall be two and one-half percent (2.5%).

C.(1) ~~There~~ Until April 1, 2016, there is hereby levied a tax upon all sales of services, as herein defined, in this state, at the rate of two percent of the amounts paid or charged for such services. Beginning April 1, 2016, the tax rate shall be two and one-half percent (2.5%)."

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 114—

BY REPRESENTATIVE THIBAUT
AN ACT

To amend and reenact R.S. 47:302(A), (B), and (C)(1), relative to state sales and use tax; to provide for the rates of the state sales and use tax; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 114 by Representative Thibaut

AMENDMENT NO. 1

On page 2, at the beginning of line 17, delete "amendment of Article VII" and insert "repeal of Article VII, Section 2.2"

AMENDMENT NO. 2

On page 2, line 18, after "originated as" and before "of this" delete "House Bill No. ____" and insert "House Bill No. 81"

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 125—

BY REPRESENTATIVE THIBAUT
AN ACT

To repeal R.S. 47:305(D)(1)(j) and (n) through (r), relative to state sales and use tax; to repeal the state sales and use tax exemption for certain food and prescription drugs; to provide for effectiveness.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Abramson, the bill was ordered engrossed and passed to its third reading.

Suspension of the Rules

On motion of Rep. Leger, the rules were suspended in order to take up and consider Petitions, Memorials, and Communications at this time.

Petitions, Memorials, and Communications

The following petitions, memorials, and communications were received and read:

Message from the Senate

SIGNED SENATE CONCURRENT RESOLUTIONS

February 25, 2016

To the Honorable Speaker and Members of the House of Representatives:

I am directed to inform your honorable body that the President of the Senate has signed the following Senate Concurrent Resolutions:

Senate Concurrent Resolution No. 3

and ask the Speaker of the House of Representatives to affix his signature to the same.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

The Senate Concurrent Resolutions contained herein were signed by the Speaker of the House.

Privileged Report of the Committee on Enrollment

February 25, 2016

To the honorable Speaker and Members of the House of Representatives:

I am directed by your Committee on Enrollment to submit the following report:

The following House Resolutions have been properly enrolled:

HOUSE RESOLUTION NO. 14—
BY REPRESENTATIVE LANCE HARRIS
A RESOLUTION

To commend the LSU-Alexandria men's basketball team upon winning the Red River Athletic Conference 2015-2016 regular season title.

Respectfully submitted,

CHRIS HAZEL
Chairman

The above House Resolutions contained in the report were signed by the Speaker of the House and taken by the Clerk of the House to the Secretary of State in accordance with the rules of the House.

Adjournment

On motion of Rep. Billiot, at 5:15 P.M., the House agreed to adjourn until Friday, February 26, 2016, at 9:30 A.M.

The Speaker of the House declared the House adjourned until 9:30 A.M., Friday, February 26, 2016.

ALFRED W. SPEER
Clerk of the House

